

Yancey" until he, himself, shall elect to change his citizenship. It is the theory of our government that a citizen who is temporarily serving the public does not and should not lose his identity with the people from whom he comes. His election or appointment is a recognition by the State, not alone of his merits, but also of the rights and claims of the section from which he hails.

I am not unmindful of that part of section 35 which declares "the residence of a person who has two or more places in which he occasionally dwells, shall be that in which he dwells for the longest period of time during the year preceding the first day of May." This, I think, applies to a man who has no fixed place of residence, but is a sort of wanderer upon the face of the earth, and certainly, in my mind, the Legislature never intended it to apply to public servants who, by reason of the demands of the duties of the office which they hold, are kept temporarily at the seat of government.

Very respectfully, T. W. BICKETT,
Attorney-General.

July 9, 1912.

HON. B. R. LACY, *State Treasurer, Raleigh, N. C.*

DEAR SIR:—An inquiry received by you and referred by you to this department for an opinion, asking if a farmer who buys up cattle, kills them, and peddles the beef to his neighbors and others, is a peddler and subject to a peddler's license tax, under section 44 of the Revenue Act of 1911, has been under consideration.

In reply thereto, I beg to advise that while such a person is a peddler, he is exempt from the payment of the tax, under the provision of the statute. The section referred to in part provides: "This section shall not apply to those who sell or offer for sale books, periodicals, printed music, ice, fuel, fish, vegetables, fruits, or any articles of the farm or dairy or articles of their own manufacture, except medicines or drugs."

While the question submitted does not state that the cattle bought up, slaughtered and sold are purchased in the neighborhood, I take it for granted that this is so. And cattle, killed and prepared for market, should be considered articles of the farm, just as much so as vegetables, fruits and crops generally.

Respectfully submitted, T. W. BICKETT,
By T. H. CALVERT, *Attorney-General.*
Assistant Attorney-General.

September 25, 1912.

HON. B. R. LACY, *State Treasurer, Raleigh, N. C.*

DEAR SIR:—Replying to inquiry of recent date, I beg to advise:

It appears that a Connecticut corporation engaged in a fishing business desires to organize a corporation in North Carolina for the purpose of engaging in the same business in the waters of this State at or near Southport, N. C.

Section 2459 of our Revisal provides, in general terms, that if any person not being a citizen or resident of this State, shall catch fish by seines, nets or other appliances for catching fish for marketable purposes in any waters in this State without first obtaining a license from the State Treasurer, for which he shall pay a privilege tax of twenty-five hundred dollars per annum,